

Request for a preliminary ruling from the Augstākā tiesa (Latvia) lodged on 20 April 2018 — SIA ‘Kuršu zeme’

(Case C-273/18)

(2018/C 259/30)

Language of the case: Latvian

Referring court

Augstākā tiesa

Parties to the main proceedings

Appellant: SIA ‘Kuršu zeme’

Respondent: Valsts ieņēmumu dienests

Question referred

Must Article 168(a) of Directive 2006/112/EC⁽¹⁾ be interpreted as precluding a refusal of the deduction of input value added tax (VAT) where the refusal is based solely on the fact that the taxpayer is knowingly involved in the arrangement of sham transactions, but it is not indicated how the outcome of those specific transactions is detrimental to the Treasury because of failure to pay VAT or an unjustified claim for repayment of VAT, as compared with the situation that would have obtained had the transactions been arranged to reflect the actual circumstances?

⁽¹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

Request for a preliminary ruling from the Tribunal Administrativo de Círculo de Lisboa (Lisbon, Portugal) lodged on 24 April 2018 — Henkel Ibérica Portugal, Unipessoal Lda v Comissão de Segurança de Serviços e Bens de Consumo

(Case C-277/18)

(2018/C 259/31)

Language of the case: Portuguese

Referring court

Tribunal Administrativo de Círculo de Lisboa

Parties to the main proceedings

Applicant: Henkel Ibérica Portugal, Unipessoal Lda

Defendant: Comissão de Segurança de Serviços e Bens de Consumo

Questions referred

1. Is national legislation, established in Portugal in Decree-law No 69/2005 of 17 March and in Decree-law No 150/90 of 10 May, which, as well as prohibiting the placing on the market of products that could endanger the health and safety of consumers because they can be confused with foods, also prohibits the placing on the market of products that, since they can be confused with other products (toys, in particular) due to their appearance, can, through normal or reasonably foreseeable use, endanger the health and safety of consumers, especially children, compatible with Community law — in particular with Council Directive 2001/95/EC⁽¹⁾ [of the European Parliament and of the Council] of 3 December 2001 on general product safety, with Articles 28 and 30 of the Treaty (as referred to in that directive) and with Council Directive 87/357/EEC⁽²⁾ of 25 June 1987?

2. Do Articles 34 and 36 of the Treaty preclude the application of national legislation which prohibits within the national territory not only the placing on the market of products that can be confused with food products, in accordance with Article 1(2) of the abovementioned Community Directive, but also other products whose appearance can cause consumers to use them for purposes other than those for which they are intended, even when they are not dangerous preparations within the meaning of Article 2 of Directive 1999/45/EC⁽³⁾ of the European Parliament and of the Council on the approximation of the laws, regulations and administrative provisions of the Member States relating to the classification, packaging and labelling of dangerous preparations?

⁽¹⁾ OJ 2002 L 11, p. 4.

⁽²⁾ Council Directive 87/357/EEC of 25 June 1987 on the approximation of the laws of the Member States concerning products which, appearing to be other than they are, endanger the health or safety of consumers (OJ 1987 L 192, p. 49).

⁽³⁾ Directive 1999/45/EC of the European Parliament and of the Council of 31 May 1999 concerning the approximation of the laws, regulations and administrative provisions of the Member States relating to the classification, packaging and labelling of dangerous preparations (OJ 1999 L 200, p. 1).

**Request for a preliminary ruling from the Supremo Tribunal Administrativo (Portugal) lodged on
24 April 2018 — Manuel Jorge Sequeira Mesquita v Fazenda Pública**

(Case C-278/18)

(2018/C 259/32)

Language of the case: Portuguese

Referring court

Supremo Tribunal Administrativo

Parties to the main proceedings

Applicant: Manuel Jorge Sequeira Mesquita

Defendant: Fazenda Pública

Question referred

Must Article 135(1)(l) of Council Directive 2006/112/EC⁽¹⁾ of 28 November 2006 relating to the exemption of transactions involving the leasing of immovable property be interpreted as meaning that such an exemption is applicable to a contract for the transfer of the use of rural properties comprising vineyards for agricultural purposes to a company whose corporate purpose is the activity of agricultural exploitation, entered into for a period of one year, automatically renewable for further periods of the same length and under which rent is paid at the end of each year?

⁽¹⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).

**Request for a preliminary ruling from the Juzgado de lo Social de Barcelona (Spain) lodged on
24 April 2018 — Magdalena Molina Rodríguez v Servicio Público de Empleo Estatal (SEPE)**

(Case C-279/18)

(2018/C 259/33)

Language of the case: Spanish

Referring court

Juzgado de lo Social No 33 de Barcelona